



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 08-2006

Clark, Harris, and Winstead Reappointed to Board

On May 16, 2006, Governor Michael F. Easley reappointed Norwood G. Clark, Jr., CPA; Reverend Jordan C. Harris, Jr.; and Arthur M. Winstead, Jr., CPA; to three-year terms on the North Carolina State Board of CPA Examiners.

This is Clark's fourth term on the Board; he was initially appointed to the Board in 1995 and was reappointed in 1998. He was appointed to the Board again in 2003.

During his tenure with the Board, Clark has served as President and Vice President and has been a member of the Audit Committee, the Communications Committee, the Executive Committee, the Personnel Committee, the Professional Standards Committee, the Real Estate Committee, and the State Quality Review Advisory Committee.

Clark received his Bachelor of Science in Business Administration/Accounting from the University of North Carolina at Chapel Hill. He was licensed as a North Carolina CPA in 1973.

Clark was employed by the State of North Carolina from 1965 until 1987 when he left State government to establish a CPA firm in Raleigh.

In July 2003, Clark merged his firm, Clark-McNairy CPA-PC, with the multi-state firm of Dixon Hughes PLLC.

As a Director with Dixon Hughes, Clark's primary focus is the further development of not-for-profit and governmental client services.

Clark is active in the American Institute of CPAs (AICPA) and previously served on the Legislative Affairs Committee.

He is also an active member of the North Carolina Association of CPAs (NCACPA) and previously served as Treasurer of the NCACPA and served as Chair of the Political Action Committee and as Chair of the Governmental and Legislative Affairs Committee.

As a Governor-appointed member of the Board of Trustees governing the State and Local Retirement Systems, Clark represents the interests of retired State of North Carolina employees.

A native of Wilmington, Clark his wife, Judy, live in the Garner area.

Reverend Harris, one of two public members of the Board, is currently serving his second term as Secretary-Treasurer of the Board. He is a member of the Professional Standards Committee, the Executive Committee, and the Personnel Committee.

He is a former chair of the Professional Standards Committee and a former chair of the Professional Education and Applications Committee.

Harris, the pastor of The First Baptist Church of Statesville, Inc., received an A.B. in History and Social Studies and a master of divinity from Shaw University. He completed his clinical pastoral training at NC Baptist Hospital/Bowman Gray School of Medicine.

In 1975, Shaw University presented Harris with an honorary doctorate in divinity for his work and community involvement. In 2005, Harris was named to the Iredell County Region F Aging Advisory Committee.

Harris is Chairman of the Task Force on Minority Affairs of the North Carolina Chaplain Services; a member of the Screening Committee of the North Carolina Chaplain Services; a Clinical Chaplain II with the North Carolina Department of Corrections; Statistician of the General Baptist State Convention of North Carolina, Inc.; and a member of the Board of Directors of the National Baptist Convention, USA, Inc.

A former member of the Advisory Committee to the Director of Prisons for the State of North Carolina; Harris is a

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Rule-Making Hearing

On September 18, 2006, the Board will conduct a public rule-making hearing to consider amendments to 21 NCAC 08G .0401, .0403, .0404, .0406, .0409, and .0410.

The hearing is scheduled for 10:00 a.m. at the Board offices at 1101 Oberlin Road, Suite 104, Raleigh.

Please submit written comments by mail, fax, or e-mail to:

Robert N. Brooks

State Board of CPA Examiners

PO Box 12827

Raleigh, NC 27605-2827

Fax: (919) 733-4209

E-Mail: rbrooks@nccpaboard.gov

Written comments must be received by the Board by 5:00 p.m. on September 1, 2006.

Individuals who plan to attend the rule-making hearing and/or present oral comments on the proposed actions, must notify the Board by mail, fax, or e-mail by 5:00 p.m. on September 1, 2006.

Individuals making oral comments on the proposed actions must indicate which proposed amendment(s) they will address and if their comments are in favor of or against the proposed amendment(s).

The text of the proposed amendments was published in the July issue of the Activity Review and is also available on the Board's web site, www.nccpaboard.gov.

Mailing Address Labels and Lists No Longer Available for Purchase

At its June 20, 2006, meeting, the members of the Board unanimously approved immediately discontinuing the sale of mailing address labels and lists to CPE providers and Uniform CPA Exam review course providers.

In the past, the Board allowed CPE providers and Exam review course providers to purchase, for one-time use only, the names and mailing addresses of Exam candidates and active CPAs for the purpose of providing information regarding CPE courses or Exam review courses.

Robert N. Brooks, the Board's Executive Director, stated that the decision to discontinue the sale of mailing address labels and lists was based on the desire to decrease the amount of unsolicited mail that licensees and candidates receive.

"The Board felt it was in the best interest of our licensees and candidates to stop selling mailing labels and lists to course providers," said Brooks.

"Although we limited the sale of mailing addresses and lists to those providers who met the Board's strict requirements, we will no longer sell mailing addresses or lists to any CPE course providers or Exam review course providers."

Brooks advises that licensees and candidates who continue to receive

unsolicited mail regarding CPE courses or Exam review courses should contact each provider directly and ask to be removed from the provider's mailing list.

The Board does not sell or rent the phone numbers or e-mail addresses of its current or former licensees or Exam candidates.

Phone numbers and e-mail addresses are collected by the Board for the purpose of providing a way for the Board staff to contact licensees and candidates.

Pursuant to NCGS 93B-3, the Board is required to make available a register of all persons currently licensed by the Board. The "Register of Active North Carolina CPAs" contains names only and is sorted alphabetically.

The Register does not include those individuals who are on a status other than active, nor is such a list available.

For information regarding the purchase of the Register of Active North Carolina CPAs, please contact Felecia Ashe by telephone at (919) 733-4223 or by e-mail at feleciaa@nccpaboard.gov.

If you have any questions regarding the Board's policy regarding mailing address labels and lists, please contact Robert N. Brooks, by e-mail at rbrooks@nccpaboard.gov.

New Exam Fees

(as of August 1, 2006)

Administrative Fees

Initial Applicant	\$230.00
Re-exam Applicant	\$75.00

Exam Section Fees

Auditing & Attestation (AUDIT)	\$187.00
Financial Accounting & Reporting (FAR)	\$175.44
Regulation (REG)	\$152.33
Business Environments & Concepts (BEC)	\$140.78

Board Meetings

September 18

October 23

November 20

December 18

Meetings of the Board are open to the public, except, when under State law, some portions may be closed to the public.

Meetings are held at the Board office at 1101 Oberlin Road, Suite 104, Raleigh, and begin at 10:00 a.m.

Reappointments

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Director of Youth Bible Camp of the Woman's Baptist Home and Foreign Missionary Convention of North Carolina; and former Moderator of the Rowan Baptist Association.

Harris has also served the General Baptist State Convention of North Carolina, Inc.; as First, Fourth, and At-Large Vice President; Chairman of the General Board of Directors; member of the Executive Committee; Budget Coordinator; and Coordinator of the Evangelism Committee.

In addition, Harris has served as Chairman of the Committee of the Baptist Assembly; Trustee of the Shaw University Divinity School; Chairman of the Pastor's Conference of the Shaw University Divinity School; and President of the Shaw University Theological Alumni Association.

He has also served as a member and Vice Chairman of the Board of Directors of Legal Services of North Carolina, Inc.; President of the Statesville branch of the NAACP; and a member of the Citizens' Advisory Committee to the Governor under the James B. Hunt, Jr., administration.

In honor of Harris, the Board of Directors of Icare, Inc., in Statesville, renamed its day care center the "J.C. Harris Day Care Center."

Harris and his wife, Leola, live in Statesville.

A native of Greensboro, Winstead attended the University of South Carolina and completed his B.S. in Business with a concentration in Accounting and a minor in Political Science at the University of North Carolina at Greensboro (UNC-G). He was licensed as a North Carolina CPA in 1980.

Winstead is serving his second term as Vice President of the Board; he previously served as Secretary-Treasurer.

He is a member of the Audit Committee and the Executive Committee and is Chair of the Professional Standards Committee. He is a former member of the

Personnel Committee and the Professional Education and Applications Committee.

A partner in Davenport, Marvin, Joyce & Co., LLP, since 1984, Winstead is a general services partner in the Greensboro office and partner-in-charge of the Burlington office, and is the firm-wide Accounting, Auditing, and Quality Control Partner.

He serves as team captain and team member for on-site Private Companies Practice Section peer reviews and conducts off-site peer reviews within North Carolina. Winstead has also served as Chairman of the CPA America Accounting and Auditing Executive Committee.

Winstead, who is a member of the AICPA and the NCACPA, is a life member and past president of the Greensboro Jaycees, where he served on the Greater Greensboro Open (currently the Chrysler Classic of Greensboro) Executive Committee and the Nike Greensboro Open Executive Committee.

He serves as an Elder and Sunday School teacher and has been a deacon, Cub Scout Packmaster, youth advisor, and a frequent committee chairman at Guilford Park Presbyterian Church.

He has served as Chairman and Treasurer of the Guilford County Democratic Party and has been involved with the Old North State Council of Boy Scouts, the Greensboro One Task Force Committee, the American Cancer Society, the City of Greensboro Human Services Commission, the Community Development Commission, Greensboro Transit Authority, and the Greensboro Center City Committee.

Winstead is a former member of the Greensboro Visions Bond Committee and the Chamber of Commerce Governmental Liaison and Community Planning and Development Committees and has served as Chairman of the Greensboro Coliseum Commission and as a member of the City of Greensboro Comprehensive Growth Plan Steering Committee.

He has also served on the Board of Directors for the Piedmont Triad Chapter of the Juvenile Diabetes Foundation,

and is a member of the Community Foundation of Greater Greensboro Development Committee, Greensboro Sports Council, and Greensboro 100 Club and is active in federal, state, and local politics, and is a founding partner of Noah's Ark Investment Club.

He currently serves on the UNC-G Excellence Foundation as Finance Chairman and the Bryan School Advisory Board. He has served on the UNC-G Board of Visitors and is a member of the UNC-G Spartan Club.

Winstead, his wife Mary, and their two daughters live in Greensboro.

Forensic CPA Society Removed from National Registry of CPE Sponsors

The National Association of State Boards of Accountancy (NASBA) has removed the Forensic CPA Society from the National Registry of CPE Sponsors.

Jeanetta Cothron, Regulatory Compliance Auditor with NABSA's Compliance Services, stated that the provider was removed for failure to comply with the signed sponsor agreement and failure to cooperate with NASBA's complaint process.

Because the Forensic CPA Society is no longer a National Registry member, NASBA has instructed the Forensic CPA Society to remove all references to the National Registry from its web site, course materials, etc.

In addition, NASBA has requested that the provider cease and desist from using any language which implies that the provider's courses are in compliance with the *Joint AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs (Standards)*.

For additional information, please contact Cothron by telephone at (615) 312-3798 or by e-mail at jcothron@nasba.org.

The National Registry of CPE Sponsors is available through NASBA's web site, www.nasba.org

Jones Elected to NASBA Nominating Committee

Representatives of the Middle-Atlantic Region of the National Association of State Boards of Accountancy (NASBA) recently elected Leonard W. Jones, CPA, President of the Board, to a two-year term on NASBA's Nominating Committee.

The mission of the Nominating Committee is to annually select the Chair Elect and to select three directors-at-large and eight regional directors.

In 2003, Jones was named to the NASBA Ethics Committee; the mission of the Ethics Committee is to assess ethical considerations in accountancy boards' rules and regulations and recommend more effective methods to better serve the public interest.

Jones, who has been a member of the Board since 2002, is serving his second term as President and has served as Vice President and Secretary-Treasurer.

He is a current member of the Executive Committee, the Professional Education and Applications Committee, the Personnel Committee, and the Communications Committee; and is a former member of the Professional Standards Committee.

Jones, who received a BSBA in accounting from East Carolina University, was licensed as a North Carolina CPA in 1978.

He has operated his own accounting firm, Leonard W. Jones, CPA, in Morehead City, since 1985.

Address Changes

Pursuant to 21 NCAC 08J .0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

A "Notice of Address Change" form is printed on the back cover of the *Activity Review*. An address change form is available on the Board's web site, www.nccpaboard.gov.

Address changes may be mailed, faxed, or e-mailed to the Board.

Fax your address changes to (919) 733-4209.

E-mail your address changes to vanessiaw@nccpaboard.gov.

Former Board Member Nominated for NASBA Office

Walter C. Davenport, CPA, a member of the Board from August 17, 1994 until June 30, 2000, has been nominated for a three-year term Director-at-Large position of the National Association of State Boards of Accountancy (NASBA) Board of Directors.

Davenport is currently serving as a Director-at-Large.

NASBA Board of Directors elections will be held during the annual NASBA meeting in October.

Reclassifications

Reinstatements

07/13/06	Carlene Richardson Berndt	#16170
07/13/06	Kendall Odelle Fields, III	#15273
07/13/06	Margaret C. Heintz	#28416
07/13/06	Sherry Helms-Miller	#17962
07/13/06	Hong Jiang	#27142
07/13/06	Kelly Ann Mitchell	#28997
07/13/06	David Michael Perkins	#27091
07/13/06	Carlotta Leach Seals	#15605
07/13/06	Michael Angelo Tucker	#24456

Reissuance

07/13/06	Jeffrey Garth Lewis	#13509
07/13/06	Edward Graham McGoogan, Jr.	#10757
07/13/06	Randy Dean Sutton	#15375

Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 08A .0301(b)(23)].

07/13/06	Malloy Davis	Belmont, NC
07/13/06	George D. Harris	Knoxville, TN
07/13/06	Bonnor E. Hudson, Jr.	Lumberton, NC
07/13/06	Leo Harold Lawson	Wilmington, NC
07/13/06	Simon C. Sitterson, Jr.	Kinston, NC

Have you completed the annual ethics CPE and 8-hour group study CPE requirements?

Are You Using the Firm Name As Registered with the Board?

21 NCAC 08N .0306(c), *Advertising or Other Forms of Solicitation*, states that a "CPA firm shall offer to perform or advertise professional services only in the exact name of the CPA firm as registered with the Board."

This rule applies to stationery, envelopes, reports, business cards, brochures, banners, office signs, telephone directories, newspaper or magazine ads, web sites, engagement letters, and business proposals, as well as any other advertisements or forms of solicitation.

For example, if your firm is registered with the Board as "Frederick W. Gumby, CPA," you must always use "Frederick W. Gumby, CPA," as the firm name—you may not delete any portion of the firm name or use an abbreviation for any portion of the firm name.

Therefore, referring to the firm as "Fred Gumby, CPA," is in violation of 21 NCAC 08N .0306(c).

If your firm is registered with the Board as "Able, Baker, Charlie, Dog,

and Easy, Company," the firm must always use the firm's full name--the firm cannot be referred to as "Able Baker Company" or just "Able."

Suffixes such as "Professional Corporation," "P.C.," "PC," "Limited Liability Partnership," "LLP," "L.L.P.," "Professional Limited Liability Company," "P.L.L.C.," "PLLC," "Company," "Co.," etc., which are part of the firm name as registered with the Board must be used each time the firm name is used.

In addition, if you register your firm name using all capital letters, *e.g.* SMITH AND JONES, you must always refer to the firm in all capital letters.

If your registered firm name includes "Certified Public Accountants," "CPA," or "CPAs," this language must be included each time your firm name is referenced.

Please note that it is grammatically incorrect to refer to more than one CPA as CPA's—the correct form is CPAs.

To modify your firm name as registered with the Board, you must request a name change from the Board.

To modify your firm name as registered with the Board and the Secretary of State's office, you must also complete an Articles of Amendment or a Certificate of Amendment.

For additional information on firm names, please contact Lisa Moy at lmoy@nccpaboard.gov; or Buck Winslow at buckw@nccpaboard.gov.

Board Office Closed

In observance of Labor Day, the Board office will be closed Monday, September 4, 2006.

The office will re-open at 8:00 a.m. on Tuesday, September 5, 2006.

www.nccpaboard.gov

Certificates Issued

At its July 13, 2006, meeting, the Board approved the following applications for licensure:

Robert C. Adams	Evelyn J. Neiman Green	Kenneth K. Pierce
Kevin Starrett Agnew	John Walter Groseclose, Jr.	Angela Kathleen Prince
Vicki Carol Anderson	Hugo H. Hanson, II	Benjamin Todd Redman
Robert J. Beckwith	Patrick Christopher Healy	Paul Timothy Seufert
Nancy Parsons Bubanich	Xiaorong Hu	William Bynum Sharpe
Stephanie Lynne Bucklew	Olga Ivanova	Daniel Robert Smith
Julie Gillum Burke	Shannon Teresa Kennedy	David Lee Stroupe
Katherine K. Cardenas	Renee C. Kosofsky	Maurice Joseph Vaz
Amy Elizabeth Clater	Mary Lynn Kroeger	Daniel S. Venegoni
Preston C. Cleland	Thomas Raymond Lenfestey, III	Stephanie Walker
Deborah K. Delano	Mark Steven Livingston	Beverly Ann Welch
Joanne M. Dionne	Glenn Edward McCormack	Rachel Wiles
Stella H. Ditchewa	Debra C. Medlin	Amy Pulliam Winn
Patrick Keith Donegan	James E. Newman	Matthew Jake Wolfe
James Musgrove Eggers	Melanie L. Nuckols	Kurtis Ashley Wolff
Gregory Steven Farish, Jr.	Monty Ryan Pendry	Christina Murray Wright
Joan M. Gibbons	Paul Michael Pickett	Lisa Humbles Wurtzbacher

Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant,” and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b).

06/01/2006	Boyd Odell Baker	Simpsonville, SC	06/26/2006	Heather Joy Drudge	Charlotte, NC
06/01/2006	Donna M. Meredith	Harrisburg, NC	06/26/2006	Thomas Griffin Hayes	Richmond, VA
06/01/2006	William Keith Rollins	Edenton, NC	06/26/2006	Scott Earnest Richardson	Vienna, WV
06/02/2006	David Jack Cochran	Greensboro, NC	06/26/2006	Luellen Whitener Stine	Charlotte, NC
06/05/2006	Charles Thomas Becker	Altoona, PA	06/26/2006	Angela Jaco Villiger	Greer, SC
06/05/2006	Jody Ann Blumenfeld	Boca Raton, FL	06/26/2006	Dick Ree Warford	Winston-Salem, NC
06/05/2006	Deborah A. Bornac	Winston-Salem, NC	06/27/2006	William Richard Dawson, Jr.	Audubon PA
06/05/2006	Herbert Lee Goins, III	Charlotte, NC	06/27/2006	Angela Criminger Ellis	Charlotte, NC
06/05/2006	Robert Joseph O'Connor	Sewickley, PA	06/27/2006	Paul Crawford Gibson	Charlotte, NC
06/05/2006	Reginald Lee Replogle	Charleston, IL	06/27/2006	Felix Carson McDaniel	Henderson, NC
06/05/2006	William Jennings Scott, Jr.	Lumberton, NC	06/27/2006	Susan S. Smith	Matthews, NC
06/05/2006	Elizabeth Hutchinson Tucker	Little River, SC	06/27/2006	Rebecca Edwards Wescott	Manteo, NC
06/05/2006	Jan A. Umbaugh	West Palm Beach, FL	06/29/2006	Ruth Lightfoot Adams	Candler, NC
06/06/2006	Stephen Howard Gibson	Raleigh, NC	06/29/2006	Jerry Cecil Arrington	Arden, NC
06/06/2006	Kelly Mitchem Slate	Waxhaw, NC	06/29/2006	Roberta Lee Bishop	Huntersville, NC
06/06/2006	Clarence Guy Woolbright, III	Ocala, FL	06/29/2006	William L. Bland, Jr.	Atlanta, GA
06/07/2006	Yvonne Anders Gordon	New Castle, DE	06/29/2006	David Leon Clark	Lenoir, NC
06/07/2006	Kevin Michael McColgan	New York, NY	06/29/2006	Mary Beth M. Clement	Danville, VA
06/07/2006	Ethel A. Mary Nawrocki	Fleetwood, PA	06/29/2006	Andrew Gordon Foster	Richmond, VA
06/09/2006	Herman Chen	Charlotte, NC	06/29/2006	Andrew Ferber Green	Spartanburg, SC
06/09/2006	Linda Groenke	Albuquerque, NM	06/29/2006	Frankie Edwards Gurganus	High Point, NC
06/09/2006	Arthur Drane Guy, II	Baltimore, MD	06/29/2006	Kenneth E. Hauser	Raleigh, NC
06/09/2006	Heidi Elizabeth Kiesenhofer	Sunbury, OH	06/29/2006	Christopher J. Housman	Charlotte, NC
06/09/2006	William O. Musgrave	Charlotte, NC	06/29/2006	Cathleen McGarity Irving	Williamsburg, VA
06/09/2006	Diane Ellen Quintero	Lancaster, PA	06/29/2006	Katherine Rendleman Leslie	Rocky River, OH
06/09/2006	Lawrence Joseph Redler	Kansas City, MO	06/29/2006	Troy Kenneth Logan	Knoxville, TN
06/12/2006	Michael Andrew Balter	Ft. Lauderdale, FL	06/29/2006	Patricia K. London	Cumming, GA
06/12/2006	Martha Colm Behnke	Graham, NC	06/29/2006	Kenneth Wayne Mabe	Southport, NC
06/12/2006	Dennis Alan Harrison	Bonita Springs, FL	06/29/2006	Louise Marie Martinez	Orlando, FL
06/12/2006	Thomas M. Lankford	Scottsdale, AZ	06/29/2006	Terry Dean Miller	Cary, NC
06/12/2006	Michele Michaelis	New York, NY	06/29/2006	Lorine Steinbrunner Nemes	Wake Forest, NC
06/12/2006	William Leighton Page	Memphis, TN	06/29/2006	William R. Noble	Parkville, MO
06/12/2006	Carol Ann Sobeski	Greensboro, NC	06/29/2006	Jill Majkowski Oblak	Lakeville, MN
06/12/2006	Jennifer Beatty Sturgill	Lexington KY	06/29/2006	James Timothy O'Dell	York, SC
06/12/2006	Edward Lee Suggs, Jr.	Ponte Vedra Beach, FL	06/29/2006	Renee Phillips	Owings Mills, MD
06/12/2006	Robert Walter Wilkes, Jr.	Lexington, SC	06/29/2006	Graham Clarence Pickett	Selma, NC
06/14/2006	Teresa Ann Camery Barden	Seattle, WA	06/29/2006	Lisa S. Randel	Alpharetta, GA
06/14/2006	Calvin Bryan Cloyd	Blacksburg, VA	06/29/2006	Herbert Elmo Roberts, Jr.	Lancaster, SC
06/14/2006	Nancy Roach Dougherty	Durham, NC	06/29/2006	Stacy Lee Stahlschmidt	Huntersville, NC
06/14/2006	James Richard Duncan	Monroe, NC	06/29/2006	Paul Alexander Thacker, II	Durham, NC
06/14/2006	Leslie Ann Misura	Potomac, MD	06/29/2006	Stephen Kenney Wagner	Boston, MA
06/14/2006	Julia Bullock Smith	Matthews, NC	06/29/2006	Gwendolyn Carol Walker	Atlanta, GA
06/14/2006	Emily Katherine Zink	Lebanon, KY	06/29/2006	Eric Monroe Wexler	Charlotte, NC
06/15/2006	John M. Rose	Cleveland, OH	06/29/2006	Michael Anthony Winner	Cincinnati, OH
06/15/2006	Gary Clifford Scott	Lubbock, TX	06/29/2006	Chun Wai Jeffrey Wong	Charlotte, NC
06/15/2006	Brian Gregory Simmons	Atlanta, GA	06/30/2006	Catherine Louise Andress	Charlotte, NC
06/15/2006	James Thomas Williams	Matthews, NC	06/30/2006	David Wayne Barton	Castro Valley, CA
06/16/2006	Nicole Arrowood Harrington	Huntersville, NC	06/30/2006	Jeffrey Arthur Batts	Rocky Mount, NC
06/16/2006	Jack Eugene Kiger	Knoxville, TN	06/30/2006	Cullie Mark Baucom	Hickory, NC
06/16/2006	Denise Wright Ryan	Wayne, PA	06/30/2006	James Gordon Brazas	Mint Hill, NC
06/16/2006	Mark Stephen Ulishney	Ft. Lauderdale, FL	06/30/2006	Clifton MacArthur Chappell	Rocky Mount, NC
06/16/2006	Wendy Grace Waldau	Orlando, FL	06/30/2006	Kisa Willis Evans	Apex, NC
06/16/2006	Cong (Cindy) Yao	Penfield, NY	06/30/2006	Mary Margaret Frank	Charlottesville, VA
06/19/2006	Timothy Wayne Cody	Raleigh, NC	06/30/2006	Anita Kay Gable	The Woodlands, TX
06/19/2006	Gaye Penley Dagenhart	Hickory, NC	06/30/2006	Thomas Edward Gauch	Charlotte, NC
06/19/2006	Ocie Kyle Hogan, III	Beaufort, NC	06/30/2006	Michael Joseph Genereux	Brooklyn, NY
06/19/2006	Mark Gibson Maffett	Chicago, IL	06/30/2006	Lynn K. Griffin	Greensboro, NC
06/19/2006	Kenza H. Rembert	Fort Mill, SC	06/30/2006	Thomas Robert Grimes	Wendell, NC
06/19/2006	Paul Christopher Schmidt	Matthews, NC	06/30/2006	Beth Stuart Gurley	Burlington, NC
06/20/2006	Kay Pickard Bristow	Graham, NC	06/30/2006	Pamela Allen Hill	Myrtle Beach, SC
06/20/2006	Sheetal Vyas Jenkins	Fayetteville, NC	06/30/2006	Steven Ray Johnson	Waukegan, IA
06/20/2006	Diane Marie Mekker	Hudson, OH	06/30/2006	Timothy Scott Kelley	Oak Ridge, NC
06/20/2006	Ellen Matthews Wells	Wilmington, NC	06/30/2006	William Watkins Kelly, Jr.	Dunwoody, GA
06/20/2006	Peter F. Wojda	Bend, OR	06/30/2006	Paul Daniel MacDonald	Fayetteville, NC
06/21/2006	Lynda J. Acuna	Spicewood, TX	06/30/2006	Christopher Todd Murphy	Raleigh, NC
06/21/2006	William H. Cooper, III	Charlotte, NC	06/30/2006	Bianca Sanchez Palmer	Raleigh, NC
06/21/2006	Christi Elaine Grumelot	Weston, FL	06/30/2006	Paul J Quam	Daniel Island, SC
06/21/2006	Alexander Bruch Harding	Clayton, NC	06/30/2006	Richard Darren Russell	Huntersville, NC
06/21/2006	Donald Edward Leon, II	Alexandria, VA	06/30/2006	Larry Don Sherman	Huntersville, NC
06/21/2006	Russell Vincent Meyers	Jacksonville, FL	06/30/2006	Cynthia Lynn Smith	Raleigh, NC
06/21/2006	Russell Jeffrey Petty	Gibsonville, NC	06/30/2006	Jon Christopher Stroud	Oakland, CA
06/21/2006	James David Vanke	Atlanta, GA	06/30/2006	Billy Roberts Walton	Charlotte, NC
06/22/2006	Ellen Winstead Amerson	Raleigh, NC	06/30/2006	Betty Jane Whitener	Alpharetta, GA
06/22/2006	Slocum Hatch Fogleman, III	Raleigh, NC	06/30/2006	Alice Hunt Wilson	Granite Falls, NC
06/22/2006	Elizabeth Dianne Pugh	Stoney Creek, NC	06/30/2006	Gary Matthew Young	Wake Forest, NC
06/23/2006	Charles Kern Eaker	Waltham, MA	06/30/2006	Susan Elizabeth Youngblood	AUSTRALIA
06/23/2006	Cherish Timmons Loog	Pearland, TX	06/30/2006	Mindy L. Zimmerman	Asheville, NC
06/23/2006	Michael Allen Smith	Charlotte, NC			

North Carolina State Board of CPA Examiners

Directory of Board Services

Main Telephone Number	(919) 733-4222
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Mailing Address	PO Box 12827, Raleigh, NC 27605-2827
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Web Site	www.nccpaboard.gov
Office Hours	Monday - Friday, 8 a.m. - 5 p.m. (closed on State holidays)

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